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CONCORDIA PARISH SHERIFF
Vidalia, Louisiana

**General Purpose Financial Statements and
Independent Auditor's Reports
As of June 30, 2003
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-21-04

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

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SECTION I – GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Vidalia, Louisiana

We have audited the accompanying general-purpose financial statements of the Concordia Parish Sheriff as of and for the year ended June 30, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Sheriff. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Concordia Parish Sheriff as of June 30, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general-purpose financial statements of the Concordia Parish Sheriff. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 26, 2003 on our consideration of the Concordia Parish Sheriff's internal control structure and on its compliance with laws and regulations.

Honorable Randy J. Maxwell
Concordia Parish Sheriff
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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Concordia Parish Sheriff taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Ferriday, Louisiana
December 26, 2003

Switzer, Hopkins & Manger

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet June 30, 2003

| | <u>GOVERNMENTAL FUNDS</u> | | <u>ACCOUNT GROUPS</u> | | | <u>TOTALS (MEMORANDUM ONLY)</u> |
|--|---------------------------|-------------------------|----------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
| | <u>GENERAL FUND</u> | <u>DEBT SERVICE</u> | <u>FIDUCIARY FUNDS</u> | <u>GENERAL FIXED ASSETS</u> | <u>GENERAL LONG-TERM DEBT</u> | |
| | | | <u>AGENCY FUNDS</u> | | | |
| ASSETS AND OTHER DEBITS | | | | | | |
| Cash and cash equivalents | \$ 6,273,464 | \$ - | \$ 222,884 | \$ - | \$ - | \$ 6,205,065 |
| Receivables: | | | | | | |
| Prisoner upkeep | 305,117 | - | - | - | - | 274,798 |
| State supplemental pay | 20,647 | - | - | - | - | 11,700 |
| Other | 435,412 | - | 84,889 | - | - | 446,317 |
| Restricted assets-cash | 364,001 | - | - | - | - | 372,386 |
| Commodities inventory | 12,580 | - | - | - | - | 12,580 |
| Security deposit | 155 | - | - | - | - | 155 |
| Property and equipment | - | - | - | - | - | 5,919,762 |
| Amount available for debt retirement | - | - | - | - | 364,001 | 372,386 |
| Amount to be provided for debt retirement | - | - | - | - | 925,227 | 1,231,778 |
| TOTAL ASSETS | 7,411,376 | - | 307,773 | 6,236,347 | 1,289,228 | 14,846,927 |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | 234,471 | - | - | - | - | 229,102 |
| Accrued expenses | 111,089 | - | - | - | - | 69,697 |
| Accrued compensated absences | 36,570 | - | - | - | - | 39,542 |
| Due to taxing bodies and others | - | - | 307,773 | - | - | 218,231 |
| General long-term debt | - | - | - | - | 1,289,228 | 1,604,164 |
| Total liabilities | 382,130 | - | 307,773 | - | 1,289,228 | 2,160,736 |
| Equity and Other Credits: | | | | | | |
| Investment in general fixed assets | - | - | - | 6,236,347 | - | 5,919,762 |
| Fund balance-reserved-retirement of long-term debt | 364,001 | - | - | - | - | 372,386 |
| Fund balance-unreserved-undesignated | 6,665,245 | - | - | - | - | 6,394,043 |
| Total Equity and Other Credits | 7,029,246 | - | - | 6,236,347 | - | 12,686,191 |
| TOTAL LIABILITIES, EQUITY AND OTHER CREDITS | \$ 7,411,376 | \$ - | \$ 307,773 | \$ 6,236,347 | \$ 1,289,228 | \$ 14,846,927 |

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures and Changes in Fund Balance
For The Year Ended June 30, 2003**

| | GENERAL FUND | DEBT SERVICE | TOTALS (MEMORANDUM ONLY) | |
|--|-------------------------|-------------------------|-------------------------------------|------------------|
| | | | 2003 | 2002 |
| <u>REVENUES</u> | | | | |
| Ad valorem taxes | \$ 2,014,609 | \$ - | \$ 2,014,609 | \$ 2,063,843 |
| Intergovernmental revenues | | | | |
| Federal fund: | | | | |
| Grants | 425,560 | - | 425,560 | 437,466 |
| State funds: | | | | |
| State revenue sharing | 132,639 | - | 132,639 | 131,708 |
| State supplemental pay | 153,719 | - | 153,719 | 143,309 |
| State grants | 125,256 | - | 125,256 | 382,875 |
| Mowing contract | 408,359 | - | 408,359 | 349,105 |
| Fees, charges, and commissions: | | | | |
| Sheriff's sales | 44,718 | - | 44,718 | 38,664 |
| Fines and forfeitures | 17,909 | - | 17,909 | 16,145 |
| Civil and criminal fees | 66,641 | - | 66,641 | 55,117 |
| Feeding and keeping prisoners-jail | 74,176 | - | 74,176 | 78,260 |
| Feeding and keeping prisoners-CPCF | 3,199,069 | - | 3,199,069 | 3,647,696 |
| Fees and reimbursements-CPCF #2 | 1,620,356 | - | 1,620,356 | 1,369,248 |
| Telephone commissions | 170,201 | - | 170,201 | 97,864 |
| Commissary sales | 209,724 | - | 209,724 | 232,993 |
| Other | 432,748 | - | 432,748 | 471,265 |
| Total revenues | <u>9,095,684</u> | <u>-</u> | <u>9,095,684</u> | <u>9,515,558</u> |
| <u>EXPENDITURES</u> | | | | |
| Public safety: | | | | |
| Personal services and related benefits | 2,373,725 | - | 2,373,725 | 2,014,692 |
| Operating services | 538,373 | - | 538,373 | 650,861 |
| Materials and supplies | 12,797 | - | 12,797 | 3,387 |
| Travel and other charges | 37,603 | - | 37,603 | 26,257 |
| Debt service-interest expense | - | 84,021 | 84,021 | 101,638 |
| Debt service-principal | - | 314,936 | 314,936 | 297,319 |
| Capital outlay | 264,107 | - | 264,107 | 122,904 |
| Total public safety | <u>3,226,605</u> | <u>398,957</u> | <u>3,625,562</u> | <u>3,217,058</u> |

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures and Changes in Fund Balance
For The Year Ended June 30, 2003**

| | GENERAL FUND | DEBT SERVICE | TOTALS (MEMORANDUM ONLY) | |
|---|----------------------------|-------------------------|-------------------------------------|----------------------------|
| | | | 2003 | 2002 |
| Correctional facility: | | | | |
| Personal services and related benefits | \$ 3,598,947 | \$ - | \$ 3,598,947 | \$ 3,133,229 |
| Operating services | 1,165,867 | - | 1,165,867 | 1,200,541 |
| Materials and supplies | 113,489 | - | 113,489 | 113,756 |
| Capital outlay | 47,624 | - | 47,624 | 32,805 |
| Total correctional facility | <u>4,925,927</u> | <u>-</u> | <u>4,925,927</u> | <u>4,480,331</u> |
| Correctional facility (drug rehabilitation): | | | | |
| Personal services and related benefits | 333,931 | - | 333,931 | 281,936 |
| Operating services | 10,220 | - | 10,220 | 9,020 |
| Materials and supplies | 14,431 | - | 14,431 | 14,271 |
| Capital outlay | - | - | - | 17,379 |
| Total (drug rehabilitation) | <u>358,582</u> | <u>-</u> | <u>358,582</u> | <u>322,606</u> |
| Grass mowing contract: | | | | |
| Operating services | 42,488 | - | 42,488 | 1,588 |
| Material and supplies | 22,816 | - | 22,816 | 11,642 |
| Capital outlay | 48,314 | - | 48,314 | 49,916 |
| | <u>113,618</u> | <u>-</u> | <u>113,618</u> | <u>63,146</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 470,952 | (398,957) | 71,995 | 1,432,417 |
| OTHER FINANCING SOURCES | | | | |
| Operating transfers (to) from other funds | (398,957) | 398,957 | - | - |
| Interest earned | 190,822 | - | 190,822 | 203,839 |
| Total other financing sources | <u>(208,135)</u> | <u>398,957</u> | <u>190,822</u> | <u>203,839</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | 262,817 | - | 262,817 | 1,636,256 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>6,766,429</u> | <u>-</u> | <u>6,766,429</u> | <u>5,130,173</u> |
| FUND BALANCE AT END OF YEAR | <u>\$ 7,029,246</u> | <u>\$ -</u> | <u>\$ 7,029,246</u> | <u>\$ 6,766,429</u> |

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2003**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|--|------------------|------------------|---|
| <u>REVENUES</u> | | | |
| Ad valorem taxes | \$ 2,014,512 | \$ 2,014,609 | \$ 97 |
| Intergovernmental revenues | | | |
| Federal funds: | | | |
| Grants | 358,966 | 425,560 | 66,594 |
| State funds: | | | |
| State revenue sharing | 132,600 | 132,639 | 39 |
| State supplemental pay | 165,000 | 153,719 | (11,281) |
| State grants | 183,000 | 125,256 | (57,744) |
| Mowing contract | 491,500 | 408,359 | (83,141) |
| Fees, charges and commissions: | | | |
| Sheriff's sales | 43,000 | 44,718 | 1,718 |
| Fines and forfeitures | 18,000 | 17,909 | (91) |
| Civil and criminal fees | 65,447 | 66,641 | 1,194 |
| Feeding and keeping prisoners-jail | 77,000 | 74,176 | (2,824) |
| Feeding and keeping prisoners-CPCF | 3,384,500 | 3,199,069 | (185,431) |
| Fees and reimbursements-CPCF #2 | 1,740,000 | 1,620,356 | (119,644) |
| Telephone commissions | 170,000 | 170,201 | 201 |
| Commissary sales | 230,000 | 209,724 | (20,276) |
| Other | 518,450 | 432,748 | (85,702) |
| Total revenues | <u>9,591,975</u> | <u>9,095,684</u> | <u>(496,291)</u> |
| <u>EXPENDITURES</u> | | | |
| Public safety | | | |
| Personal services and related benefits | 2,339,590 | 2,373,725 | (34,135) |
| Operating services | 607,680 | 538,373 | 69,307 |
| Materials and supplies | 13,300 | 12,797 | 503 |
| Travel and other charges | 34,005 | 37,603 | (3,598) |
| Capital outlay | 242,250 | 264,107 | (21,857) |
| Total expenditures | <u>3,236,825</u> | <u>3,226,605</u> | <u>10,220</u> |
| Correctional facility: | | | |
| Personal services and related benefits | 3,574,301 | 3,598,947 | (24,646) |
| Operating services | 1,368,175 | 1,165,867 | 202,308 |
| Materials and supplies | 129,100 | 113,489 | 15,611 |
| Capital outlay | 58,000 | 47,624 | 10,376 |
| Total correctional facility | <u>5,129,576</u> | <u>4,925,927</u> | <u>203,649</u> |
| Correctional facility (drug rehabilitation): | | | |
| Personal services and related benefits | 329,715 | 333,931 | (4,216) |
| Operating services | 6,350 | 10,220 | (3,870) |
| Materials and supplies | 13,100 | 14,431 | (1,331) |
| Total drug rehabilitation | <u>349,165</u> | <u>358,582</u> | <u>(9,417)</u> |

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2003**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|---|---------------------|---------------------|---|
| Grass cutting contract: | | | |
| Operating services | \$ 32,200 | \$ 42,488 | \$ (10,288) |
| Materials and supplies | 9,000 | 22,816 | (13,816) |
| Capital outlay | 48,300 | 48,314 | (14) |
| | <u>89,500</u> | <u>113,618</u> | <u>(24,118)</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | 786,909 | 470,952 | (315,957) |
| OTHER FINANCING SOURCES | | | |
| Transfers (to) other funds | (398,957) | (398,957) | - |
| Interest earned | 52,275 | 190,822 | 138,547 |
| Total other financing sources | <u>(346,682)</u> | <u>(208,135)</u> | <u>138,547</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | 440,227 | 262,817 | 177,410 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>6,766,429</u> | <u>6,766,429</u> | <u>-</u> |
| FUND BALANCE AT END OF YEAR | <u>\$ 7,206,656</u> | <u>\$ 7,029,246</u> | <u>\$ 177,410</u> |

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive office of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, fines, costs and bond forfeitures imposed by the district court.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Concordia Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Concordia Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Appointing a voting majority of an organization's governing body, and

- The ability of the police jury to impose its will on that organization and/or
- The potential for the organization to provide specific financial benefits or to impose specific financial burdens on the police jury.

Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.

Because the Concordia Parish Police Jury provides financial benefits to the Sheriff such as maintaining the parish courthouse where the Sheriff resides, the furnishing of certain furniture and fixtures, and providing of certain costs associated with the housing and feeding of prisoners, the Sheriff was determined to be a component unit of the Concordia Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Sheriff uses funds and account groups to report on financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Sheriff are classified into two categories: governmental and fiduciary (agency funds). These funds are described as follows:

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Government Funds:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principle fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.

Agency Funds

The Agency Funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental and agency funds, except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Revenues

Ad valorem taxes and the related commission on state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest-bearing demand deposits is recorded at the end of the month when it is credited by the bank.

Substantially all other revenues are recorded when they become available.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received.

E. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2003 was completed and made available for public inspection at the Sheriff's office prior to adoption. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing, which was held at the Concordia Parish Sheriff's office. The budget is legally adopted and amended, as necessary, by the Sheriff.

All appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

The Sheriff prepared a budget for the General Fund only. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in petty cash, interest-bearing demand deposits and noninterest-bearing demand deposits. Cash equivalents include amounts in time deposits. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. INVENTORY

Inventory at June 30, 2003 consists of food, various sundry items and supplies that are maintained at the Concordia Parish Correctional Facility. The inventory items are valued at cost, which approximates market. Cost is determined using specific identification method that is not considered to be a material departure from GAAP.

H. GENERAL FIXED ASSETS

General fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

I. COMPENSATED ABSENCES

After one year of service, employees of the Sheriff's office receive five working days of noncumulative vacation leave. For each year thereafter, they receive a total of ten working days of noncumulative vacation leave. Employees receive the same number of cumulative sick leave days, which do not vest and are not payable upon termination or retirement.

J. TOTAL COLUMN ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

NOTE 2 – LEVIED TAXES

The following is a summary of Concordia Parish levied ad valorem taxes for 2003:

| <u>DESCRIPTION</u> | <u>Levied Millage</u> | <u>Authorized Millage</u> | <u>Expiration Date</u> |
|---------------------------------------|---------------------------|-------------------------------|----------------------------|
| Parish Tax: | | | |
| General Alimony Tax | 2.45M | 2.45M | N/A |
| Library | 8.45M | 8.45M | 2008 |
| Highway, Drainage and Building Upkeep | 9.94M | 9.94M | 2007 |
| Health Unit | .80M | .80M | 2009 |
| Assessor | 1.98M | 1.98M | N/A |
| Sheriff's Law Enforcement | 8.62M | 8.62M | N/A |
| Sheriff's Special | 12.00M | 12.00M | 2006 |
| School Constitutional | 3.08M | 3.08M | 2010 |
| School New Construction | 13.00M | 13.00M | 2010 |
| School Maintenance | 24.43M | 24.43M | 2002 |
| Fifth Louisiana Levee District | 3.86M | 3.86M | N/A |
| Recreation District No. 1 | 2.92M | 2.92M | 2007 |
| Recreation District No. 2 | 6.22M | 6.22M | 2007 |
| Recreation District No. 3 | 4.00M | 4.00M | 2006 |
| Fire District No. 1 | 3.11M | 3.11M | 2008 |
| Fire District No. 2 Debt Service | 3.00M | 3.00M | 2005 |
| Fire District No. 2 Maintenance | 6.94M | 6.94M | 2009 |
| Forestry Tax | \$.08/Acre | \$.08/Acre | N/A |

NOTE 3 – CASH AND CASH EQUIVALENTS

At June 30, 2003, the Sheriff has cash and cash equivalents, book balances, totaling \$6,824,232 as follows:

| | |
|----------------------------------|---------------------|
| Petty cash | \$ 214 |
| Interest-bearing demand deposits | 1,435,050 |
| Time deposits | <u>5,425,085</u> |
| Total | <u>\$ 6,860,349</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 2003, the Sheriff had \$7,017,583 in deposits (collected bank balances). These deposits are secured from risk by \$501,928 of federal deposit insurance and \$6,515,655 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

NOTE 4 – RECEIVABLES

The General Fund receivables of \$761,176 at June 30, 2003 are as follows:

Class of Receivables

Intergovernmental revenues:

Federal funds:

| | |
|-------------------------|------------|
| House federal prisoners | \$ 185,747 |
| Grants | 24,821 |

State funds:

| | |
|--------------------------------------|--------------------------|
| House state prisoners | 119,370 |
| Grants | 20,391 |
| Supplemental pay | 20,647 |
| Commissary reimbursements | 18,967 |
| Correctional facility reimbursements | 134,080 |
| Mowing contracts | <u>237,153</u> |
| Total | <u>\$ 761,176</u> |

NOTE 5 – CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

| | <u>Balance July 1, 2002</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance June 30, 2003</u> |
|---------------------------|---------------------------------|--------------------------|-------------------------|----------------------------------|
| Land | \$ 87,500 | \$ - | \$ - | \$ 87,500 |
| Correctional facility | 4,081,809 | 128,089 | - | 4,209,898 |
| Vehicles | 1,030,671 | 117,461 | 43,460 | 1,104,672 |
| Office furniture | 164,594 | 22,544 | - | 187,138 |
| Law enforcement equipment | <u>555,188</u> | <u>91,951</u> | <u>-</u> | <u>647,139</u> |
| Total | <u>\$ 5,919,762</u> | <u>\$ 360,045</u> | <u>\$ 43,460</u> | <u>\$ 6,236,347</u> |

NOTE 6 – GENERAL LONG-TERM DEBT

A summary of general long-term debt is as follows:

| <u>Balance July 1, 2002</u> | <u>Issued</u> | <u>Retired</u> | <u>Balance June 30, 2003</u> |
|---------------------------------|---------------|-------------------|----------------------------------|
| <u>\$ 1,604,164</u> | <u>\$ -</u> | <u>\$ 314,936</u> | <u>\$ 1,289,228</u> |

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

NOTE 6 – GENERAL LONG-TERM DEBT-CONTINUED

Bonds consist a mortgage note secured by the correctional facility. The note is at 5.75%, due in monthly installments of \$33,246 through January 31, 2007.

The following is a summary of bond principal interest and maturity requirements:

| Year Ended | | | | |
|-------------------|-------------------|---------------------|---------------------|--|
| June 30 | Interest | Principal | Total | |
| 2004 | \$ 65,427 | \$ 333,530 | \$ 398,957 | |
| 2005 | 45,736 | 353,221 | 398,957 | |
| 2006 | 24,882 | 374,075 | 398,957 | |
| 2007 | 4,633 | 228,402 | 233,035 | |
| Total | <u>\$ 140,678</u> | <u>\$ 1,289,228</u> | <u>\$ 1,429,906</u> | |

Bond indebtedness is reflected in the General Long-Term Debt Account Group and current requirements for principal and interest expenditures are accounted for the Debt Service Fund.

There are several limitations and restrictions in the bond indentures and the Sheriff is in compliance with the covenants.

NOTE 7 – PENSION PLAN

Substantially all employees of the Concordia Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, if employed prior to January 1, 1991, and at least \$550, if employed subsequent to December 31, 1991, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

NOTE 7 – PENSION PLAN-CONTINUED

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

Members are not required to make any contributions to the plan at the present time. The Concordia Parish Sheriff's Office is required to contribute at an actuarially determined rate. The combined rate is 17.55 percent of annual covered payroll. The Concordia Parish Sheriff's Office contributions for the year ending June 30, 2003 were \$767,776.

The Louisiana Sheriff Pension and Relief fund issues a publicly available Actuarial Valuation and required supplementary information. That information may be obtained by writing to Sheriff's Pension and Relief Fund, P. O. Box 3163, Monroe, Louisiana, 71210 or calling (318) 362-3191.

NOTE 8 – CHANGES IN AGENCY FUND BALANCES

A schedule of changes in agency fund balances due to taxing bodies and others is shown on page 19.

NOTE 9 – SUMMARY OF GRANTS

Funding from the following Federal and State grants was received during the year ended June 30, 2003:

| Federal: | CFDA | |
|---|----------------------|----------------------|
| <u>Funding Sources and Program</u> | <u>Number</u> | <u>Amount</u> |
| Department of Justice-Law | | |
| Enforcement Block Grant | 16.592 | \$ 13,248 |
| Department of Justice - COPS in School | 16.711 | 67,767 |
| Department of Justice - Victim Assistance | 16.375 | 32,381 |
| Department of Justice-Drug Rehabilitation | 16.593 | 282,404 |
| Department of Justice - Multi | | |
| Jurisdictional Task Force | 16.579 | <u>29,760</u> |
| Total | | <u>\$ 425,560</u> |

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

**Notes to the Financial Statements
June 30, 2003**

NOTE 9 – SUMMARY OF GRANTS – CONTINUED

State of Louisiana:

| | |
|---|--------------------------|
| DARE | \$ 25,516 |
| Governor Foster Beautification | 86,000 |
| LCLE Safe and Sober | 1,500 |
| Emergency Office of Preparedness | 12,240 |
| Total | <u>\$ 125,256</u> |

**NOTE 10 – EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The Sheriff's office is located in the parish courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by state statute, are paid by the Concordia Parish Police Jury and are not included in the accompanying financial statements.

NOTE 11 – RESTRICTED ASSETS

Certain assets are restricted for debt service. These assets consist of the following:

| | |
|--------------------------|--------------------------|
| Paying agent cash | \$ 190,219 |
| Reserve cash | <u>173,782</u> |
| | <u>\$ 364,001</u> |

NOTE 12 – LITIGATION

The Sheriff's Office is involved in various litigation at June 30, 2003. It is not possible at present for the Concordia Parish Sheriff's legal counsel to predict the outcome or the range of potential loss, if any, that may result from those actions. No provision for any liability that may result has been made in the financial statements, but the lawsuits are considered to be within the Sheriff's insurance limits and therefore should not have any effect on it's financial statements. The Concordia Parish Sheriff is not aware of any claims or assessments that should be reflected in the accompanying financial statements.

SECTION II – SUPPLEMENTAL INFORMATION SCHEDULES

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
JUNE 30, 2003**

FIDUCIARY FUNDS – AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales and garnishments. It also accounts for collection of bonds, fines and costs and payments of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

INMATE FUND

The inmate fund accounts for monies belonging to individual prisoners. The funds are used by prisoners to purchase personal items and any remaining balances are returned to the prisoners upon completion of their jail sentence. This fund includes the inmates' accounts and the work release program.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS**

**Combining Balance Sheet
June 30, 2003**

| | SHERIFF'S FUND | TAX COLLECTOR FUND | INMATE FUND | TOTAL |
|---------------------------------|---------------------------|-----------------------------------|--------------------------|--------------------------|
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 16,508 | \$ 29,877 | \$ 176,499 | \$ 222,884 |
| Fines and bonds receivable | <u>84,889</u> | <u>-</u> | <u>-</u> | <u>84,889</u> |
| TOTAL ASSETS | <u><u>101,397</u></u> | <u><u>29,877</u></u> | <u><u>176,499</u></u> | <u><u>307,773</u></u> |
| <u>LIABILITIES</u> | | | | |
| Due to taxing bodies and others | <u><u>\$ 101,397</u></u> | <u><u>\$ 29,877</u></u> | <u><u>\$ 176,499</u></u> | <u><u>\$ 307,773</u></u> |

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS**

**Schedule of Changes in Balance Due
to Taxing Bodies and Others
For the Year Ended June 30, 2003**

| | SHERIFF'S FUND | TAX COLLECTOR FUND | INMATE FUND | TOTAL |
|--|---------------------------|-----------------------------------|------------------------|-------------------|
| BALANCES, BEGINNING OF YEAR | \$ 95,303 | \$ 25,898 | \$ 97,030 | \$ 218,231 |
| ADDITIONS: | | | | |
| Sheriff's sales | 563,037 | - | - | 563,037 |
| Fines and costs | 215,479 | - | - | 215,479 |
| Other deposits | 170,589 | - | - | 170,589 |
| Taxes and fees collected | 30,707 | 10,060,729 | - | 10,091,436 |
| Interest on investments | 614 | - | - | 614 |
| Work release program | - | - | 238,180 | 238,180 |
| Other deposits | - | - | 599,247 | 599,247 |
| Total additions | 980,426 | 10,060,729 | 837,427 | 11,878,582 |
| Total | 1,075,729 | 10,086,627 | 934,457 | 12,096,813 |
| REDUCTIONS: | | | | |
| Deposits settled to: | | | | |
| Sheriff's General Fund | 155,893 | - | 87,738 | 243,631 |
| Police Jury | 92,072 | - | - | 92,072 |
| District attorney | 29,861 | - | - | 29,861 |
| Seventh Judicial District Court | 15,531 | - | - | 15,531 |
| Clerk of Court | 35,087 | - | - | 35,087 |
| Crime lab | 7,560 | - | - | 7,560 |
| Indigent defender board | 23,667 | - | - | 23,667 |
| Attorneys, litigants, appraisers, etc. | 100,559 | - | - | 100,559 |
| Other settlements | 411,161 | - | 670,220 | 1,081,381 |
| Other reduction: | | | | |
| Refunded bonds | 53,163 | - | - | 53,163 |
| Restitution | 7,342 | - | - | 7,342 |
| Taxes, fees, etc., distributed to taxing bodies and other | 42,436 | 10,056,750 | - | 10,099,186 |
| Total reductions | 974,332 | 10,056,750 | 757,958 | 11,789,040 |
| BALANCES, END OF YEAR | \$ 101,397 | \$ 29,877 | \$ 176,499 | \$ 307,773 |

The following notes are an integral part of these financial statements.

SECTION III – COMPLIANCE/INTERNAL CONTROL

SWITZER, HOPKINS & MANGE

Certified Public Accountants

POST OFFICE BOX 478
FERRIDAY, LOUISIANA 71334

DENNIS R. SWITZER, CPA
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OFFICES IN NATCHEZ, MISSISSIPPI

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Vidalia, Louisiana

We have audited the general-purpose financial statements of Concordia Parish Sheriff, Vidalia Louisiana as of and for the year ended June 30, 2003, and have issued our report thereon dated December 26, 2003. We have conducted our audit in accordance with standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Concordia Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2003-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Concordia Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that, in our judgment, could adversely affect the Concordia Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition we discovered is described in the accompanying schedule of findings and questioned costs as item 2003-2.

**Honorable Randy J. Maxwell
Concordia Parish Sheriff
Page Two**

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This report is intended for the information and use of the Concordia Parish Sheriff and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:413, this report is distributed by the Legislative Auditor as a public document.

**Ferriday, Louisiana
December 26, 2003**

Switzer, Hopkins & Marge

**SECTION IV – SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

CONCORDIA PARISH SHERIFF

Schedule of Findings and Questioned Costs and Response Year Ended June 30, 2003

Summary of Audit Results

1. The auditor's report expresses an unqualified opinion of the General Purpose Financial Statements.
2. One reportable condition was disclosed during the audit of the financial statements reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance with certain laws and regulations of the Concordia Parish Sheriff was disclosed during the audit.

Findings – Financial Statement Audit

Reportable Conditions

2003-1 ITEMIZED REPORTS OF EXPENDITURES

Louisiana Revised Statute 42:283 – 286 requires that certain reports be made within 30 days of the close of the fiscal year to the Clerk of Court and the Police Jury. These reports should include salaries and other classifications of expenses and specific salaries of each employee. The Concordia Parish Sheriff did not comply with these statutes.

We recommend that the Concordia Parish Sheriff file these reports to the Police Jury and the Clerk of Court within 30 days of the year end beginning next year. For the year we recommend that the reports be filed as soon as possible.

See response attached.

2003-2 CIVIL DEPARTMENT GENERAL LEDGER

We noted during the audit that the civil department general ledger did not properly close at the end of the prior year. As a result the general ledger was out of balance during the entire year by approximately \$265,300. The problem was detected by your personnel and an attempt was made to have the software provider make a correction. However the problem was never corrected.

As a result of this problem the financial statements prepared for the civil department were incorrect all year. This indicated an internal control problem.

We recommend that you contact the software provider and have them correct this problem. A maintenance contract with them provides for them to correct problems such as this. We recommend they perform as the contract provides.

See response attached.

CONCORDIA PARISH SHERIFF

Summary of Schedule of Prior Audit Findings June 30, 2002

Findings – Financial Statement Audit

Reportable Conditions

2002-1 ITEMIZED REPORTS OF EXPENDITURES

Louisiana Revised Statute 42:283 – 286 requires that certain reports be made within 30 days of the close of the fiscal year to the Clerk of Court and the Police Jury. These reports should include salaries and other classifications of expenses and specific salaries of each employee. The Concordia Parish Sheriff did not comply with these statutes.

This finding still applies and is reported in the current audit as finding 2003-1.

2002-2 WORK RELEASE PROGRAM

We believe the wording of the contracts for employers involved in the "Work Release Program" is brief and not sufficient for this program. We noted contracts that were incomplete concerning where the work was to be performed, incomplete as to when the work was to take place and conflicting dates as to when employment began and when the contract was signed. In one case the contract was signed three months after employment began.

We recommend that the contracts should contain at least the following information in addition to the information contained in the present contracts.

1. Details concerning what works is to be performed
2. Detailed description of where the works is to be performed
3. Details concerning who employer is such as XYZ, Inc., XYZ partnership or Mr. John Doe

This finding has been corrected.

SECTION V – RESPONSE



Randy Maxwell, Sheriff

CONCORDIA PARISH SHERIFF'S OFFICE

4001 Carter Street, Room 7
318-336-5231

Vidalia, LA 71373
318-336-5021 Fax

December 29, 2003

Mr. Myles Hopkins
Switzer, Hopkins & Mange
P.O. Box 478
Ferriday, LA 71334

RE: Schedule of Findings and Questioned Costs and Response
Year Ended June 30, 2003

Dear Myles:

In response to the findings on the General Purpose Financial Statement referenced above please note the following:

2003-1 ITEMIZED REPORTS OF EXPENDITURES

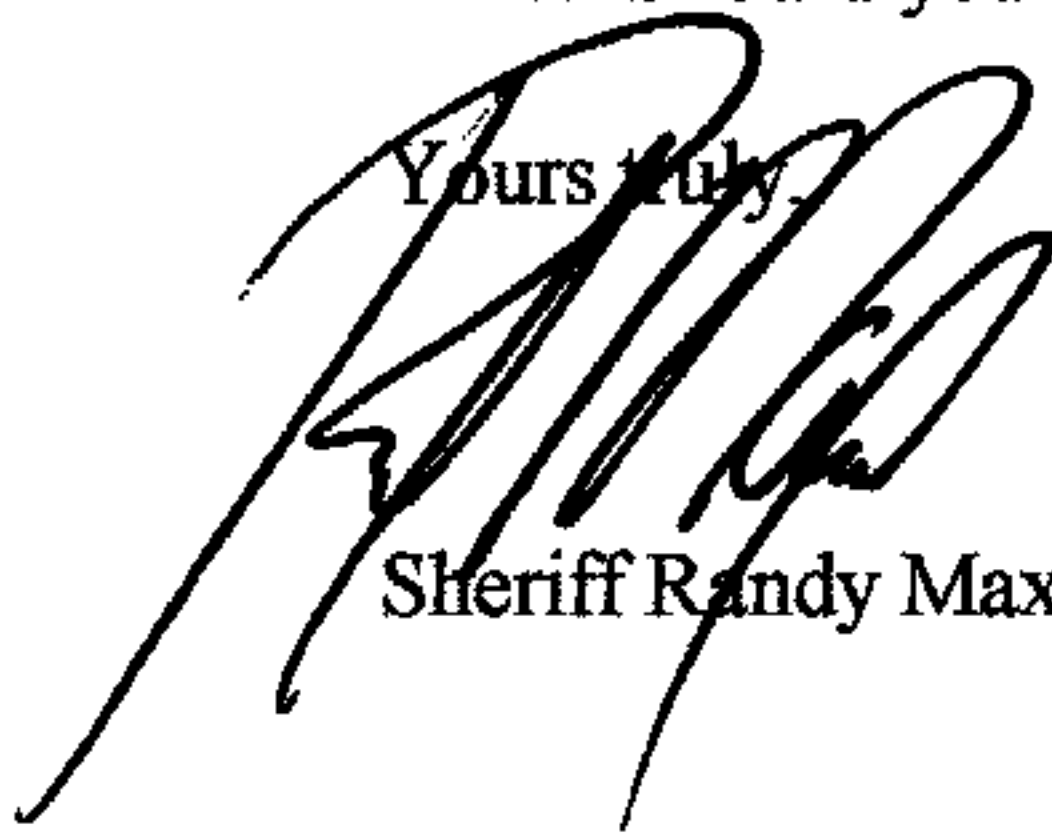
The Concordia Parish Sheriff's audit reports are available for the public to review. Copies of the financial statements are provided to the Concordia Parish Clerk of Court and the Concordia Parish Police Jury. Specific requirement that the names of employees and their salaries be disclosed is a violation of Federal privacy laws. Again, I believe the Louisiana Legislature should review this law from the view that anyone complying with the Louisiana law is in violation of Federal privacy laws. Names of employees and their salaries are provided to the public upon request.

2003-2 CIVIL DEPARTMENT GENERAL LEDGER

The civil department has kept up-to-date records of the attempts to have the software provider make the necessary corrections due to the general ledger not closing out properly at the end of the prior year. To correct this exception, the civil department has followed the recommendation of the auditor. The software provider was made aware, again, of the general ledger being out of balance. The software provider immediately responded and has now closed out the prior year and made the necessary corrections. Within the next month an internal audit will be performed. This will be done as soon as the next month's reports are completed and the month is closed out properly.

The above response is in regard to the findings in the audit year ending June 30, 2003. Should you have any questions, please feel free to contact me.

Yours truly,

A handwritten signature in black ink, appearing to be "Randy Maxwell", written over the typed name.

Sheriff Randy Maxwell

SECTION VI – SINGLE AUDIT ACT REPORTS

SWITZER, HOPKINS & MANGE

Certified Public Accountants

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Vidalia, Louisiana

Compliance

We have audited the compliance of the Concordia Parish Sheriff, Vidalia, Louisiana with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. The Concordia Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Concordia Parish Sheriff management. Our responsibility is to express an opinion on the Concordia Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform that audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Concordia Parish Sheriff's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Concordia Parish Sheriff's compliance with those requirements.

In our opinion, the Concordia Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Page Two

Internal Control Over Compliance

The management of the Concordia Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Concordia Parish Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider being material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the Concordia Parish Sheriff as of and for the year ended June 30, 2003, and have issued our report thereon dated December 26, 2003. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of management, federal awarding agencies and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:413, this report is distributed by the Legislative Auditor as a public document.

Ferriday, Louisiana
December 26, 2003

Switzer, Hopkins & Manger

**CONCORDIA PARISH SHERIFF
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003**

| <u>Federal Grantor Pass-through Grantor/ Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Federal Expenditures</u> |
|--|---|--|
| Department of Justice Drug Rehabilitation | 16.593 | \$ 282,404 |
| Department of Justice Victims Assistance Program | 16.575 | 32,381 |
| Department of Justice COPS In School | 16.711 | 67,767 |
| Department of Justice Multi Jurisdictional Task Force | 16.579 | 29,760 |
| Department of Justice Local Law Enforcement Block Grant | 16.592 | <u>13,248</u> |
| Total expenditures of Federal awards | | <u>\$ 425,560</u> |

CONCORDIA PARISH SHERIFF
Schedule of Findings and Question Costs – Single Audit
FOR THE YEAR ENDED JUNE 30, 2003

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

- Material weakness identified? Yes X No
- Reportable condition identified
that is not considered to be
material weaknesses? Yes X No

Noncompliance material to financial
statements noted?

 Yes X No

Federal Awards

Internal control over major programs:

- Material weakness identified? Yes X No
- Reportable conditions identified
that is not considered to be
material weaknesses? Yes X No

Type of auditor's report issued
on compliance for major programs:

Unqualified

Any audit findings disclosed that are
required to be reported in accordance
with section 510(a) of Circular A-133?

 Yes X No

Identification of major programs:

| | <i>CFDA Numbers</i> | <i>Name of Federal Program or Cluster</i> |
|---|---------------------|---|
| 1 | 16.593 | Department of Justice - Drug Rehabilitation |
| 2 | 16.711 | Department of Justice - COPS In School |

Dollar threshold used to distinguish
between type A and type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

 X Yes No

CONCORDIA PARISH SHERIFF
Schedule of Findings and Question Costs – Single Audit
FOR THE YEAR ENDED JUNE 30, 2003

SECTION II –Federal Award Findings and Questioned Costs

Major Program No. 1

| | |
|--------------------------------------|---|
| ▪ Information on the federal program | Department of Justice – Local Law Enforcement 16.592 |
| ▪ Criteria or specific requirement | Circular A-133 |
| ▪ Condition | N/A |
| ▪ Questioned costs | N/A |
| ▪ Context | N/A |
| ▪ Effect | N/A |
| ▪ Cause | N/A |
| ▪ Recommendation | N/A |
| ▪ Management's response | N/A |

Major Program No. 2

| | |
|--------------------------------------|--|
| ▪ Information on the federal program | Department of Justice – COPS In School 16.711 |
| ▪ Criteria or specific requirement | Circular A-133 |
| ▪ Condition | N/A |
| ▪ Questioned costs | N/A |
| ▪ Context | N/A |
| ▪ Effect | N/A |
| ▪ Cause | N/A |
| ▪ Recommendation | N/A |
| ▪ Management's response | N/A |